

State of South Dakota

SEVENTY-SIXTH SESSION
LEGISLATIVE ASSEMBLY, 2001

816E0618

HOUSE TAXATION COMMITTEE ENGROSSED NO.

HB 1163 - 02/15/2001

This bill has been extensively amended (hoghoused) and may no longer be consistent with the original intention of the sponsor.

Introduced by: Representatives Kloucek, Bartling, Begalka, Bradford, Burg, Elliott, Flowers, Frost, Hanson (Gary), Hargens, Hundstad, Jensen, Kooistra, Lange, McCoy, Nachtigal, Nesselhuf, Peterson (Jim), Rhoden, Sigdestad, Valandra, and Van Norman and Senators Staggers, Apa, Dennert, Koetzle, McIntyre, Reedy, and Volesky

1 FOR AN ACT ENTITLED, An Act to exempt certain membership fees from sales and use tax.

2 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

3 Section 1. That chapter 10-45 be amended by adding thereto a NEW SECTION to read as
4 follows:

5 There are hereby exempted from the provisions of this chapter and the computation of the
6 tax imposed by it, gross receipts from membership fees paid to any lodging house and hotel
7 membership organization operated for the benefit of its members. However, this exemption does
8 not apply to any membership fee that represents payment for tangible personal property and
9 services provided by the membership organization.

10 Section 2. That chapter 10-46 be amended by adding thereto a NEW SECTION to read as
11 follows:

12 There are hereby exempted from the provisions of this chapter and the computation of the

1 tax imposed by it, gross receipts from membership fees paid to any lodging house and hotel
2 membership organization operated for the benefit of its members. However, this exemption does
3 not apply to any membership fee that represents payment for tangible personal property and
4 services provided by the membership organization.